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HOUSE OF REPRESENTATIVES, December 24, 1864 — Read first and second times, referred to Committee of Ways and Means, and ordered to be printed.

[By Mr. LESTER.

A BILL

To be entitled An Act to levy and collect taxes for the common defence and for the support of the government for the year 1865, and to repeal certain tax laws.

1 *The Congress of the Confederate States of America do enact,*
2 *as follows. to wit:*

1 SECTION 1. Except as hereinafter exempted, a tax of one *per*
2 *centum* shall be levied and collected upon the value, estimated
3 in Confederate currency, of all the property, real, personal and
4 mixed; all goods, wares and merchandise; all gold and silver
5 ware, plate, jewels, jewelry and watches; all gold and silver
6 coin, gold dust, gold and silver bullion, bank bills, and money of
7 every kind; all moneys held abroad or bills of exchange drawn
8 therefor; all promissory notes, credits, securities, open accounts,
9 *choses* in action, and all other property of every kind and des-
10 cription whatsoever, owned, held, possessed or claimed by any
11 person either in his own right, or in right of another, as parent,

12 guardian, executor, administrator, agent, trustee, or in any other
13 character whatever.

1 SEC. 2. In addition to the tax imposed by the preceding sec-
2 tion, a tax of ten *per centum* shall be levied upon the gross an-
3 nual income, whether in money or other thing, and no matter
4 from what source derived, of every person doing or carrying
5 on any kind of business in the Confederate States, which in-
6 come shall be valued in Confederate currency.

1 SEC. 3. All the property, assets, and gross income of all cor-
2 porations, joint stock companies, partnerships and associations
3 of every description, whether incorporated or not, shall be as-
4 sessed and taxed in the same manner, at the same rate, and to
5 the same extent, as the property and income of individuals: the
6 tax on such property, assets and income, to be assessed against
7 and paid by the corporation, joint stock company, partnership
8 or association; *Provided*, that the stock, shares or interest rep-
9 resenting property or assets in corporations, joint stock compa-
10 nies, partnerships and associations, shall not be taxed except
11 upon the income derived therefrom: *And, Provided further*,
12 That no bank or banking company shall be liable to pay tax on
13 deposits of money to the credit of and subject to the checks of
14 others.

1 SEC. 4. The tax on that part of the gross income of farmers,
2 planters, graziers, and others who slaughter hogs, consisting of

3 wheat, rye, oats, buckwheat, rice, Irish potatoes, cured hay and
4 fodder, sugar, molasses made of cane or sorghum, peas, beans,
5 ground peas, cotton, wool, pork and tobacco, shall be paid in
6 kind, and shall be estimated, assessed, collected and disposed of
7 at the times, and in the manner now prescribed by law.

1 SEC. 5. The value of all property subject to taxation under the
2 provisions of this Act, shall be estimated and assessed as of the
3 seventeenth day of February, 1865.

1 SEC. 6. In addition to the means now provided by law for se-
2 curing a correct return of taxable property, the tax assessor
3 shall administer to each tax payer at the time of assessing his
4 property, the following oath, to wit: "You do solemnly swear
5 that the list or return which you now make, is a just, true, full
6 and complete return or list of all the taxable property which
7 you owned, held, possessed or claimed, on the seventeenth day
8 of February last, either in your own right or in right of an-
9 other; that you have concealed nothing, and that such property
10 was not worth more in Confederate currency on the said seven-
11 teenth day of February, than the valuation which you now affix
12 to the same, and that you will make true answers to all questions
13 propounded to you concerning the same: so help you God."
14 And at the time of assessing incomes, the assessor shall admin-
15 ister to each tax payer the following oath, to wit: "You do

16 solemnly swear that the account which you now render is a just,
 17 true, full and complete account of your gross income from all
 18 sources, whether in money or other thing, realized during the
 19 year 1865, that you have kept nothing back, that you have re-
 20 sorted to no shift, subterfuge or device to avoid paying the full
 21 amount of the tax levied by law upon incomes, that such in-
 22 come is not worth more in Confederate currency than the valuation
 23 which you now affix thereto, and that you will answer truly every
 24 question which may be asked you touching the same: so help
 25 you God."

1 SEC. 7. The tax levied by this Act upon incomes shall be due
 2 and payable on the 31st day of December, 1865.

1 SEC. 8. The following exemptions from taxation shall be allow
 2 ed to wit:

1 I. The amount or value of all bonds, and certificates of loans
 2 or indebtedness issued or to be issued by the Confederate States:
 3 *Provided*, That the dividends or interest on such bonds or cer-
 4 tificates shall be taxed like income derived from other sources,
 5 except where the dividends or interest are specially exempted
 6 by law from taxation.

1 II. The principal and interest of all loans made to the Con-
 2 federate States upon the hypothecation of the bonds of said
 3 States, whereof the principal and interest are exempted from
 4 taxation by law.

1 III. The property, effects and income of all schools, colleges,
2 churches, hospitals, asylums and other charitable institutions.

1 IV. Property of each head of a family to the value of five
2 thousand dollars, estimated in Confederate currency.

1 V. Gross income of each head of a family amounting in value
to three thousand dollars, estimated in Confederate currency.

1 VI. The wearing apparel of each tax payer and his or her
2 family, not including jewelry and watches.

1 VII. All Treasury notes of the Confederate States.

1 VIII. The property of companies formed under the act entitled
2 "An Act to establish a volunteer navy:" *Provided*, That the
3 gross income of such companies shall be taxed.

1 IX. The corn, bacon, wheat, and other agricultural products,
2 including cotton, which were produced in the year 1864, and in
3 the producer's possession on the 17th of February, 1865, and
4 necessary for the support of himself, his family, slaves and stock
5 during the year 1865, and from or on which the taxes in kind
6 have been deducted and delivered or paid.

1 X. All property within the lines of the enemy so long as it re-
2 mains there.

1 XI. The products of gardens intended only for the use of the
2 owner's family, and fruits raised for domestic use and not for
3 sale.

1 SEC. 9. The act approved 13th of February, 1864, entitled "*An*
 2 *Act for the relief of tax payers in certain cases*," and the second
 3 section of an act entitled "*An Act to amend the laws relating to*
 4 *the tax in kind*," approved 10th of June, 1864, and the fourth
 5 paragraph of the fifth section of an act entitled "*An Act to lay*
 6 *additional taxes for the common defence and support of the go-*
 7 *vernment*," approved 17th of February, 1864, are hereby reen-
 8 acted and declared of force.

1 SEC. 10. All laws, and parts of laws, imposing or levying direct
 2 or internal taxes, and all laws in conflict with this act, or any of
 3 its provisions, are hereby expressly repealed.





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